

**VETERANS', ELDERLY, AND OTHER TAX EXEMPTION  
PROGRAMS IN RHODE ISLAND MUNICIPALITIES  
2015**



**Governor Gina M. Raimondo**

**Prepared by:**

**Department of Revenue  
Division of Municipal Finance**

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RHODE ISLAND MUNICIPALITIES**

**2015**

**(Assessment Date: 12/31/14)**

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# SECTION III

## MISCELLANEOUS

## EXEMPTIONS

# HOMESTEAD EXEMPTIONS CURRENTLY AVAILABLE

Homestead exemptions are intended to reduce the taxable value of a homeowners' property and are only permitted for a primary residence inhabited by the owner (not a second home). Please contact the office the tax assessor in your community to see if you qualify.

	EXEMPTION AMOUNT	DWELLING SIZE	REQUIREMENTS	GENERAL LAW
CENTRAL FALLS	<b>\$679.19</b>	1-5 units*	Domiciled resident dwelling in principal residence with no more than one small business must provide evidence of legal residence	<a href="#">Section 44-3-34</a>
EAST PROVIDENCE = 13%		1-3 units*	Residential use only - owner occupied	<a href="#">Section 44-5-70**</a>
JOHNSTON = 20%		Single-family	Residential use only - owner occupied	<a href="#">Section 44-5-60.1</a>
= 10%		2-family		
= 6.67%		3-family		
LINCOLN = 35%		1-7 units	Residential use only - owner occupied	<a href="#">None-PL 1994 Ch24</a>
NO. PROVIDENCE = 20%		1-5 units	Resident of town Occupied as principal residence	<a href="#">Section 44-5-60</a>
= 10%		1-5 units	Owner-occupied as residential and commercial mixed use - 20% of structure must be owner-occupied	<a href="#">Section 44-5-60</a>
WEST GREENWICH = 14%		1-4 units	Residential real estate owner	<a href="#">Section 44-5-80</a>
WOONSOCKET = 30%		Single family*	Homestead exemption automatically applied	<a href="#">Section 44-5-75</a>
= 9%		2-family	to all one, two and three-family properties.	
= 3%		3-family	Residency is a requirement.	
= 0%		4 to 10-family		

\*including condominiums

\*\* Amended by resolution 45-14-1 to reduce the percent of assessed value by 1% annually through FY2026 until exemption no longer established

**Bold print represents tax credit rather than exemption off of assessment.**

**NOTE: Currently, Providence does not offer a homestead exemption. In lieu of the exemption the city has adopted separate tax rates for owner occupied (\$19.25 per thousand) and non-owner occupied (\$33.75 per thousand) residences.** It should be noted that sometimes the General Law enables a city/town to exempt certain classes of property up to a certain dollar amount or percent of assessed value. But the actual exemption (dollar amount or % of assessed value) can be adjusted by local city/town ordinance which may or may not change over time.

## **TAX FREEZE CURRENTLY AVAILABLE IN THE FOLLOWING COMMUNITIES:**

**COVENTRY**

**SCITUATE**

**CRANSTON**

**SMITHFIELD**

**FOSTER**

**WARWICK**

**MIDDLETOWN**

**WEST GREENWICH**

**PROVIDENCE**

A Tax Freeze prevents a qualified homeowner's property from increasing in assessed value for tax purposes.

PLEASE CONTACT THE TAX ASSESSOR IN YOUR COMMUNITY FOR MORE DETAILS.

**TAX DEFERRALS CURRENTLY AVAILABLE IN THE FOLLOWING  
COMMUNITIES:**

**TAX DEFERRAL 44-3-20**

**BRISTOL  
COVENTRY  
CUMBERLAND  
EAST GREENWICH  
JOHNSTON  
LINCOLN**

**NARRAGANSETT  
NEWPORT  
NORTH SMITHFIELD  
PORTSMOUTH  
WARREN  
WARWICK**

**MIDDLETOWN**

Property tax deferral programs allow qualified property owners an option to defer a portion of their property taxes until some later time. Most municipalities will place a lien on the property relative to the amount of the deferred property tax and the amount must be paid upon the sale or transfer of the property.

**PLEASE CONTACT THE TAX ASSESSOR OF THAT COMMUNITY FOR  
MORE DETAILS.**

**VISUALLY IMPAIRED / BLIND EXEMPTIONS ARE CURRENTLY AVAILABLE  
IN THE FOLLOWING COMMUNITIES:**

**SECTION 44-3-12 – VISUALLY IMPAIRED PERSONS**

**BARRINTON  
BURRILLVILLE  
CHARLESTOWN  
CRANSTON  
EAST GREENWICH  
EXETER  
GLOCESTER  
JAMESTOWN  
LINCOLN  
MIDDLETOWN  
NEWPORT  
NORTH PROVIDENCE  
PAWTUCKET  
PROVIDENCE  
SCITUATE  
SOUTH KINGSTOWN  
WARREN  
WESTERLY  
WEST WARWICK**

**BRISTOL  
CENTRAL FALLS  
COVENTRY  
CUMBERLAND  
EAST PROVIDENCE  
FOSTER  
HOPKINTON  
JOHNSTON  
LITTLE COMPTON  
NARRAGANSETT  
NORTH KINGSTOWN  
NORTH SMITHFIELD  
PORTSMOUTH  
RICHMOND  
SMITHFIELD  
TIVERTON  
WARWICK  
WEST GREENWICH  
WOONSOCKET**

**PLEASE CONTACT THE TAX ASSESSOR OF THAT COMMUNITY FOR  
MORE DETAILS.**



# NOTES

- 1/ General Law 44-3-12  
Visually Impaired exemptions
- 2/ General Law 44-3-20  
Tax Deferrals
- 3/ General Law 44-3-34  
Homeowner exemption by ordinance
- 4/ General Law 44-5-20.7  
Property Tax Classification resolution or ordinance adopted by the city council
- 5/ General Law 44-5-57  
Property Tax Classification, upon adoption of a system of classification of Tangible Property
- 6/ Public Law 94-024  
The town administrator of Lincoln, upon approval of the town council, is authorized to annually fix homestead exemptions in an amount not to exceed thirty-five percent (35%) of assessed value
- 7/ General Law 44-5-75  
The City of Woonsocket is authorized to grant a homestead exemption to residential real estate in an amount not to exceed the following percentages:
  1. Single family & condominiums: forty-five percent (30%) exemption;
  2. Two family: twenty-five percent (9%) exemption;
  3. Three family: fifteen percent (3%) exemption;
  4. Four to ten family: No exemption